

# **Specifications for Electronic Bulk Filing Forms W-3ME (Reconciliation of Maine Income Tax Withheld)**



State of Maine

Maine Revenue Services

Augusta, Maine

Effective for 2006 Forms W3-ME  
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## **I. General Information and Requirements**

### **Purpose**

Maine Revenue Services accepts (and in certain cases mandates) electronic filing of quarterly income withholding returns and combined unemployment contributions and withholding returns, as well as the Maine annual reconciliation statement (Form W3-ME). An electronic bulk filing option is available for those who submit multiple returns.

The purpose of this document is to provide specifications for filing forms W-3ME electronically through Maine Revenue Services electronic ICESA bulk file upload system. Electronic files submitted through this system must conform to the record format specifications as described in this document. File upload instructions will be provided at a later date.

### **Submittal**

- Electronic transmittal is required. Magnetic Media will not be accepted.
- The electronic transmittal must be filed by February 28th following the end of the reporting year in order to be considered timely.
- Do not send paper W-3ME forms with the same information as electronically submitted files.

### **Electronic Submission Processing Schedule and Employer Retention**

- Files must be uploaded directly using Maine Revenue Services ICESA Upload Application. Instructions will be provided at a later date.
- The upload process will have technical edits, and files having improper format or other technical problems will be rejected. A sample of system edits is included in appendix B.
- If a file is rejected, a description of the errors will be displayed. The files may be resubmitted after corrections have been made. (No returns that have been transmitted successfully can be resubmitted.)
- Failure to file properly by the due date could result in penalties being assessed.
- It is recommended that transmitters retain a backup copy of their file.

## Use of Agent

- Employers reported by agents are responsible for the accuracy and timeliness of their own reports. If an agent fails to meet the electronic filing requirements, the employer reported by the agent will be liable for any late-filing penalties.

## Employee Leasing Companies

- Employee leasing companies should file only one W-3ME that reports income withheld from all employees including those leased to clients. Do not file separate Forms W-3ME for each client of the employee leasing company.

## How to Contact Us

- If you have questions regarding the electronic submittal of Form W-3ME, please contact Maine Revenue Service at (207) 626-8475, select 1, then option 4 or by email at [icesa.tax@maine.gov](mailto:icesa.tax@maine.gov).

## Glossary

- For definitions of terms in these specifications, please see Appendix C.

# II. Electronic Filing Requirements

## Basic Requirements

- Data should be uploaded electronically using the file layout in this document.
- Only returns with valid Maine Withholding Account Numbers may be submitted electronically. Files containing only EIN's in place of account numbers will be rejected.
- Only **ASCII files** (American Standard Code for Information Interchange) will be accepted.
- Compressed files **cannot** be processed.

## ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix A contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

## File Name

- The file name must use a .TXT extension. There are no other specific requirements for the file name.

## Logical Record Length

- Each record must be a uniform length of 120 characters. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

### **Delimiters**

- Each record must be terminated by a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- DO NOT place a record delimiter before the first record of the file.
- DO NOT place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.  
-
- DO NOT place record delimiters after a field within a record.

### **Sample System Edits**

- For a sample list of system edits, please see Appendix B.

## **III. Field Formats**

All fields are alpha-numeric unless otherwise specified.

### **Generally**

- Alphabetic and alpha-numeric fields must be left justified and blank filled.
- Not applicable alpha and alpha-numeric fields are to be blank filled.
- Numeric fields must be right justified and zero filled.
- Not applicable numeric fields are to be zero filled.
- Filler fields (not used) will not be read.

### **Money Fields**

- All money fields are strictly numeric.
- They must include dollars and cents with the decimal point assumed.
- Do not use any punctuation in any money field.

- **Negative (Credit) money amounts are NOT allowed.**
- **Right justify and zero fill all money fields.**

### **Other Formats**

- Telephone Numbers
  - Numerics only. Omit hyphens and parenthesis (example 2075551212)

### **Record Descriptions**

#### **Record Layout – 120 CHARACTERS**

The file layout consists of three (3) different records as shown.

Transmitter Records	Code A	Identifies the organization submitting the file. Must be the first data record.
Employer Record	Code E	Identifies an employer or withholding agent whose employee or payee wage and tax information is being reported. Generate a New Code E record for each employer included in the file.
Final Record	Code F	This record indicates the end of the file and MUST be the last data record on each transmittal.  The Code F record must appear only once on each file, after the last Code E record.

**RECORD SPECIFICATIONS- 120 Characters**

<b>Record Size:</b>		<b>120 Characters</b>	
<b>Record Medium:</b>		Electronic Filing	
<b>File Organization:</b>		Sequential (text file)	
<b>Transmitter Record</b>			
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Description</b>
1	Record Identifier	1	Enter “A”
2 – 5	Payment Year	4	Enter the 4 digit year for which this report applies. <b>Numerics only.</b>
6 – 9	Taxing Entity Code	4	Enter “W3ME”
10 – 18	Transmitter’s Federal Employer ID #	9	Transmitter’s federal employer ID number. <b>Numerics only. Omit hyphens, prefixes &amp; suffixes.</b>
19 – 68	Transmitter Name	50	Enter the name of the organization submitting the file.
69 – 98	Transmitter Contact	30	Name of individual from transmitter organization, who is responsible for the accuracy and completeness of the file.
99 – 108	Transmitter Contact Telephone Number	10	Telephone number at which the transmitter contact individual can be telephoned. <b>Numerics only. Omit hyphens and parenthesis.</b>
109 – 112	Contact Telephone Extension/Box No.	4	Enter transmitter contact telephone extension or message box number.
113 – 120	<i>Not used.</i>	8	Enter spaces. Any information entered in these positions will be ignored.

<b>Employer Record</b>			
<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Description</b>
1	Record Identifier	1	Enter “E”
2 – 5	Payment Year	4	Enter year for which this report is being prepared. <b>Numerics only.</b>
6 – 9	Taxing Entity Code	4	Enter “W3ME”
10 – 20	<b>Withholding Account ID No.</b>	11	<b>Maine Revenue Services Withholding Account ID Number of the employer or payor named in positions 21–70 of this “E” Record. Must be entire 11 characters.</b>
21 – 70	Employer Name	50	The first 50 positions of the employer’s name, exactly as the employer is registered for withholding with Maine Revenue Services.
71 – 71	1099 Fed/State Submissions	1	This field must contain a Y or an N. Enter Y if this employer is submitting Maine withholding data on forms 1099 filed electronically or on magnetic media with the IRS through the Combined Fed/State Filing Program. Otherwise, enter N. See instructions to Form W-3ME.
72 – 85	Maine Income Tax Reported on Payee Statements.	14	Enter the total Maine income tax withheld as shown on payee statements. <b>Money Field.</b>
86 – 99	Maine Income Tax Reported to Maine Revenue Services	14	Enter the total Maine withholding tax reported by the employer identified in this E record for the year on Forms 941-ME or 941/C1-ME, whichever applies. <b>Money Field*.</b>
100 – 120	<i>Not Used.</i>	21	Enter spaces. Any information entered in these positions will be ignored.

\*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 4.



Final Record			
Location	Field	Length	Description
1	Record Identifier	1	Enter "F"
2 – 5	Taxing Entity Code	4	Enter "W3ME"
6 – 10	Total employers in File	5	The total number of "E" records reported in the entire file. <b>Numeric field.</b>
11 – 24	Total Maine Income Tax Reported on Payee Statements.	14	Enter the sum of Maine income tax reported in location 72-85 for all E Records included in the file. <b>Money Field*.</b>
25- 38	Total Maine Income Tax Reported to Maine Revenue Services	14	Enter the sum of Maine income tax reported in position 86-99 for all E Records included in this file. <b>Money Field*.</b>
39 – 120	<i>Not used.</i>	82	Enter spaces. Any information entered in these positions will be ignored.

\*Money field: Numerics only. Right justify, fill with zeros. Negative (credit) amounts are NOT allowed. Enter all zeros if this amount is not applicable. Do not use ANY punctuation (decimal point is assumed). See Page 6.

## Appendix A - Acceptable ASCII-1Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See [www.lookuptables.com](http://www.lookuptables.com).

Char	Hex	Dec
+O		
A	65	41
B	66	42
C	67	43
D	68	44
E	69	45
F	70	46
G	71	47
H	72	48
I	73	49
J	74	4A
K	75	4B
L	76	4C
M	77	4D
N	78	4E
O	79	4F
P	80	50
Q	81	51
R	82	52
S	83	53
T	84	54
U	85	55
V	86	56
W	87	57
X	88	58
Y	89	59
Z	90	5A
0	48	30
1	49	31
2	50	32
3	51	33
4	52	34
5	53	35
6	54	36
7	55	37
8	56	38
9	57	39
Blank	32	20
- (Hyphen)	39	27
' (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10

## **Appendix B – Sample System Edits**

The table below contains a sample of edits incorporated into electronic bulk file upload system for Form W-3ME. Failure to pass any edit will cause the entire file to reject, and a description of the error to appear. Although this list contains the principle edits, it is not meant to be exhaustive.

- ✓ The Transmitter Federal EIN in the A Record, location 10-18, must match the registered EIN.
- ✓ The taxing entity code in the A Record, location 6-9, E Record, location 6-9, and F Record, location 2-5, must be W3ME.
- ✓ The payment year reported in the A Record, location 2-5, and E Record, location 2-5, must be less than or equal to the current year.
- ✓ The total number of employers reported in the F Record, location 6-10, must be equal to the number of E-records contained in the file.
- ✓ The total income tax reported in the F Record, location 11-24, must equal the sum of tax reported in location 72-85 of all the E-records included in the file.
- ✓ The total income tax reported in the F Record, location 25-38, must equal the sum of tax reported in location 86-99 of all the E-records included in the file.
- ✓ The withholding account number entered in location 10-20 of each E Record must be a valid withholding account number registered with Maine Revenue Services.

## Appendix C - Glossary

<b>Agent</b>	An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers.
<b>ASCII (American Standard Code for Information Interchange)</b>	The acceptable character set (See Appendix B) used for electronic processing of data.
<b>Byte</b>	A computer unit of measure; one byte contains eight bits and can store one character.
<b>Character</b>	A letter, number or punctuation symbol.
<b>Character Set</b>	A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: ASCII.
<b>Client Company</b>	“Client company” means a person, association, partnership, corporation or other entity that leases employees from an employee leasing company pursuant to contract. A client company uses the same EIN as the master leasing company, but is assigned a unique suffix for the withholding account that is connected to the UC Employer account number.
<b>Decimal Value</b>	A character’s equivalent in a numbering system using base 10.
<b>Distributions</b>	Interest, dividends, pensions and all other payments that are subject to Maine withholding.
<b>Employee Leasing Company (PEO)</b>	“Employee leasing company” means a business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company.
<b>Federal Employer Identification Number (EIN)</b>	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with ‘69’.
<b>Hexadecimal</b>	A numbering system using base 16 rather than base 10.
<b>ICESA</b>	Interstate Conference of Employment Security Agencies, Inc.
<b>Logical Record</b>	For the purpose of these specifications, 275 or 276 bytes.

<b>Octal</b>	A numbering system using base 8 rather than base 10.
<b>PEO (Professional Employee Organization)</b>	See “Employee Leasing Company.”
<b>Recording Code</b>	Same as CHARACTER SET.
<b>Semi-weekly Payments of Withheld Income Taxes</b>	<p>A withholder must remit payments on a semi-weekly basis for the entire calendar year if the aggregate amount of withholding reported for the lookback period was \$18,000 or more. If the day wages are paid is on Wednesday, Thursday, or Friday, the withholding must be remitted by the following Wednesday. If the day wages are paid is on a Saturday, Sunday, Monday or Tuesday, the withholding must be remitted by the following Friday.</p> <p>If a pay or distribution period spans the end of quarter, and wages or nonwages are paid on payment dates that fall in each of the two quarters, separate payments must be made to each quarter. Unless paying by EFT, send the Payment Voucher (Form 900ME) with each payment.</p>
<b>Transmitter</b>	Person, organization, or reporting agent submitting an electronic file.
<b>Withholding</b>	The amount of Maine income tax withheld from wages and other payments subject to Maine income tax.
<b>Withholding Account ID</b>	A withholding account number assigned by the State of Maine to an employer or other entity that is registered to withhold Maine income tax; or an inactive account number that is assigned solely for the purpose of processing a Taxpayer’s UC return through Maine Revenue Services.
<b>Withholding Agent</b>	The business entity that is required to withhold Maine income tax regardless of the method of payment utilized.